

# HOUSE BILL No. 1876

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-6-5.1.

**Synopsis:** Excise tax on recreational vehicles. Provides that recreational vehicles are subject to a recreational vehicle excise tax instead of the ad valorem property tax on personal property.

**Effective:** January 1, 2000.

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January 26, 1999, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

## HOUSE BILL No. 1876

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-6-5.1 IS ADDED TO THE INDIANA CODE AS  
2 A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2000]:

4 **Chapter 5.1. Recreational Vehicle Excise Tax**

5 **Sec. 1. (a)** As used in this chapter, "bureau" means the bureau  
6 of motor vehicles.

7 (b) As used in this chapter, "last preceding annual excise tax  
8 liability" means the amount of recreational vehicle excise tax  
9 liability to which the recreational vehicle was subject on the  
10 owner's last preceding regular annual registration date or to which  
11 the recreational vehicle would have been subject if the vehicle had  
12 been registered on that date.

13 (c) As used in this chapter, "license branch" means a branch  
14 office of the bureau authorized to register motor vehicles.

15 (d) As used in this chapter, "mobile home" means a  
16 nonself-propelled vehicle designed for occupancy as a dwelling or  
17 sleeping place.

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(e) As used in this chapter, "owner" means the person in whose name the vehicle or trailer is registered (as defined in IC 9-13-2-121).

(f) As used in this chapter, "recreational vehicle" means a vehicle with or without motive power equipped exclusively for living quarters for persons traveling upon the highways.

(g) As used in this chapter, "trailer" means a device having a gross vehicle weight equal to or less than three thousand (3,000) pounds that is pulled behind a vehicle and subject to annual registration as a condition of its operation on the public highways under the motor vehicle registration laws of the state. The term includes any utility, boat, or other two (2) wheeled trailer.

(h) As used in this chapter, "vehicle" means a vehicle subject to annual registration as a condition of its operation on the public highways under the motor vehicle registration laws of the state.

**Sec. 2.** This chapter does not apply to the following:

- (1) Vehicles subject to the motor vehicle excise tax under IC 6-6-5.
- (2) Vehicles owned or leased and operated by the United States, the state, or political subdivisions of the state.
- (3) Mobile homes.
- (4) Vehicles assessed under IC 6-1.1-8.
- (5) Vehicles subject to registration as trucks under the motor vehicle registration laws of the state.
- (6) Trailers subject to the annual excise tax imposed under IC 6-6-5-5.5.
- (7) Semitrailers.
- (8) Tractors.
- (9) Buses.
- (10) Vehicles owned or leased and operated by an institution of higher education (as defined in IC 6-3-3-5(d)).
- (11) Vehicles owned or leased and operated by a volunteer fire company (as defined in IC 36-8-12-2).
- (12) Vehicles owned or leased and operated by a volunteer emergency ambulance service that:
  - (A) meets the requirements of IC 16-31; and
  - (B) has only members that serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars (\$3,500).
- (13) Vehicles that are exempt from the payment of registration fees under IC 9-18-3-1.
- (14) Farm wagons.



1       Sec. 3. (a) There is imposed an annual license excise tax upon  
2 recreational vehicles. The excise tax is imposed instead of the ad  
3 valorem property tax levied for state or local purposes but in  
4 addition to any registration fees imposed on such vehicles.

5       (b) The tax imposed by this chapter is a listed tax and subject to  
6 the provisions of IC 6-8.1.

7       (c) A recreational vehicle, except a recreational vehicle in the  
8 inventory of vehicles held for sale by a manufacturer, distributor,  
9 or dealer in the course of business, may not be assessed as personal  
10 property for the purpose of the assessment and levy of personal  
11 property taxes and is not subject to ad valorem taxes regardless of  
12 whether the recreational vehicle is registered under the motor  
13 vehicle registration laws. A person may not be required to give  
14 proof of the payment of ad valorem property taxes as a condition  
15 to the registration of any recreational vehicle subject to the tax  
16 imposed by this chapter.

17       Sec. 4. (a) As the basis for measuring the tax imposed by this  
18 chapter, the bureau shall determine the value of each recreational  
19 vehicle as of the time it is first offered for sale as a new vehicle in  
20 Indiana. The bureau shall adopt rules for determining the value of  
21 recreational vehicles, using the factory advertised delivered price  
22 or the port of entry price.

23       (b) If the bureau is unable to ascertain a value by the method for  
24 a recreational vehicle or class of vehicles because the vehicle is a  
25 specially constructed vehicle or for any other reason, the bureau  
26 shall determine, from available information, the true tax value  
27 subject to review and adjustment by the state board of tax  
28 commissioners.

29       (c) For each recreational vehicle, beginning with the 1990 model  
30 year, the bureau shall reduce the value determined under  
31 subsection (a) or (b) by dividing:

- 32       (1) the price determined under subsection (a) or (b); by  
33       (2) one (1) plus the average percentage increase in new  
34       automobile prices using the most recent annual reference to  
35       the Consumer Price Index for Private New Automobiles as  
36       published by the Bureau of Labor Statistics of the United  
37       States Department of Labor.

38       Sec. 5. After determining the value of a recreational vehicle  
39 under section 4 of this chapter, the bureau shall classify every  
40 vehicle in its proper class according to the following classification  
41 plan:

42       Class           I           less than \$ 1,500



1	Class	II	at least \$ 1,500 but less than \$ 2,250
2	Class	III	at least \$ 2,250 but less than \$ 3,000
3	Class	IV	at least \$ 3,000 but less than \$ 4,000
4	Class	V	at least \$ 4,000 but less than \$ 5,500
5	Class	VI	at least \$ 5,500 but less than \$ 7,000
6	Class	VII	at least \$ 7,000 but less than \$ 8,500
7	Class	VIII	at least \$ 8,500 but less than \$10,000
8	Class	IX	at least \$10,000 but less than \$12,500
9	Class	X	at least \$12,500 but less than \$15,000
10	Class	XI	at least \$15,000 but less than \$18,000
11	Class	XII	at least \$18,000 but less than \$22,000
12	Class	XIII	at least \$22,000 but less than \$25,000
13	Class	XIV	at least \$25,000 but less than \$30,000
14	Class	XV	at least \$30,000 but less than \$35,000
15	Class	XVI	at least \$35,000 but less than \$42,500
16	Class	XVII	at least \$42,500 but less than \$50,000
17	Class	XVIII	at least \$50,000 but less than \$60,000
18	Class	XIX	at least \$60,000 but less than \$70,000
19	Class	XX	at least \$70,000 but less than \$80,000
20	Class	XXI	at least \$80,000 but less than \$90,000
21	Class	XXII	at least \$90,000 but less than \$100,000
22	Class	XXIII	at least \$100,000

23       Sec. 6. (a) The amount of tax imposed by this chapter shall be  
 24 based upon the classification of the recreational vehicle under  
 25 section 5 of this chapter and the age of the recreational vehicle  
 26 under the schedule set out in subsection (c) or (d).

27       (b) If a person who owns a recreational vehicle has a deduction  
 28 under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or  
 29 IC 6-1.1-12-17.4 from assessed valuation to which the person is  
 30 entitled, applicable to property taxes payable in the year in which  
 31 the excise tax imposed by this chapter is due, remaining after  
 32 allowance of the deduction on real estate and personal property  
 33 owned by the person, the person is entitled to a credit under this  
 34 subsection that reduces the annual excise tax by the following  
 35 amounts:

36       (1) Nine dollars (\$9) on each one hundred dollars (\$100) of  
 37 taxable value or major portion thereof for excise taxes paid in  
 38 2000 and 2001.

39       (2) Three dollars (\$3) on each one hundred dollars (\$100) of  
 40 taxable value or major portion thereof for excise taxes paid in  
 41 2002 and each year thereafter.

42       The county auditor shall, upon request, furnish a certified



statement to the person verifying the credit allowable under this section. The statement shall be presented to and retained by the bureau to support the credit.

(c) The tax schedule for each class of recreational vehicles is as follows:

Year of Manufacture	I	II	III	IV	V
1st .....	\$24	\$57	\$79	\$105	\$143
2nd .....	21	49	68	92	124
3rd .....	17	40	56	79	104
4th .....	14	32	44	66	85
5th .....	12	23	32	53	72
6th .....	12	18	24	40	59
7th .....	12	12	16	27	46
8th .....	12	12	12	20	26
9th .....	12	12	12	14	13
10th .....	12	12	12	12	12
and thereafter					
Year of Manufacture	VI	VII	VIII	IX	X
1st .....	\$188	\$233	\$278	\$338	\$413
2nd .....	165	209	249	302	358
3rd .....	141	175	211	260	313
4th .....	117	144	177	221	269
5th .....	92	115	145	185	230
6th .....	71	84	111	147	189
7th .....	55	68	85	118	155
8th .....	34	46	62	91	128
9th .....	21	24	39	46	61
10th .....	14	14	14	14	15
and thereafter					
Year of Manufacture	XI	XII	XIII	XIV	XV
1st .....	\$495	\$600	\$705	\$825	\$975
2nd .....	430	521	611	716	847
3rd .....	374	454	529	624	738
4th .....	323	392	432	538	616
5th .....	275	334	353	459	505
6th .....	226	274	285	376	406
7th .....	186	226	226	310	322
8th .....	153	155	152	214	218
9th .....	75	75	73	103	105



1	10th .....	26	32	36	43	51
2	and thereafter					
3	Manufacture .....	XVI	XVII	XVIII	XIX	XX
4	1st .....	\$1,163	\$1,388	\$1,650	\$1,950	\$2,250
5	2nd .....	1,010	1,204	1,432	1,692	1,952
6	3rd .....	880	1,039	1,235	1,459	1,683
7	4th .....	758	905	1,076	1,272	1,467
8	5th .....	646	772	918	1,085	1,251
9	6th .....	531	631	750	887	1,023
10	7th .....	438	501	595	703	811
11	8th .....	320	337	401	474	547
12	9th .....	155	164	195	230	265
13	10th .....	61	72	86	101	117
14	and thereafter					
15	Year of					
16	Manufacture	XXI	XXII	XXIII		
17	1st .....	\$2,550	\$2,850	\$3,750		
18	2nd .....	2,212	2,472	3,253		
19	3rd .....	1,908	2,132	2,805		
20	4th .....	1,663	1,858	2,445		
21	5th .....	1,418	1,585	2,085		
22	6th .....	1,159	1,295	1,704		
23	7th .....	919	1,027	1,352		
24	8th .....	619	692	911		
25	9th .....	300	336	441		
26	10th .....	132	148	195		
27	and thereafter.					

(d) Each recreational vehicle shall be taxed as a recreational vehicle in its first year of manufacture throughout the calendar year in which a vehicle of that make and model is first offered for sale in Indiana. However, a recreational vehicle of a make and model first offered for sale in Indiana after August 1 of any year shall continue to be taxed as a recreational vehicle in its first year of manufacture until the end of the calendar year following the year in which it is first offered for sale. Thereafter, the recreational vehicle shall be considered to have aged one (1) year as of January 1 of each year.

Sec. 7. (a) Except as provided in this chapter, the excise tax imposed upon a recreational vehicle under this chapter is payable for each registration year by the owner in respect to a recreational vehicle required to be registered for the registration year as provided in the motor vehicle laws of Indiana. Except as provided



in section 8 of this chapter, the excise tax is due on or before the regular annual registration date in each year on or before which the owner is required under the motor vehicle registration laws of Indiana to register vehicles, and the excise tax shall be paid to the bureau at the time the vehicle is registered by the owner as provided in the state motor vehicle registration laws. A vehicle subject to taxation under this chapter shall be registered by the owner as being taxable in the county of the owner's residence. The payment of the excise tax imposed by this chapter is a condition to the right to register or reregister the recreational vehicle and is in addition to all other conditions prescribed by law.

(b) A voucher from the department of state revenue showing payment of the excise tax imposed by this chapter may be accepted by the bureau instead of a payment under subsection (a).

Sec. 8. (a) In respect to a recreational vehicle that has been acquired, has been brought into the state, or for any other reason becomes subject to registration after the regular annual registration date in the year on or before which the owner of the recreational vehicle is required under the state motor vehicle registration laws to register vehicles, the tax imposed by this chapter is due and payable at the time the recreational vehicle is acquired, is brought into the state, or otherwise becomes subject to registration. The amount of tax to be paid by the owner for the remainder of the year shall be reduced by ten percent (10%) for each full calendar month that has elapsed since the regular annual registration date in the year fixed by the state motor vehicle registration laws for annual registration by the owner. The tax shall be paid at the time of the registration of the recreational vehicle.

(b) If a recreational vehicle is acquired, is brought into the state, or for any other reason becomes subject to registration after January 1 of any year, the owner may pay the applicable registration fee on the vehicle as provided in the motor vehicle registration laws and may pay any excise tax due on the recreational vehicle for the remainder of the annual registration year and simultaneously register the recreational vehicle and pay the applicable registration fee and the excise tax due for the next succeeding annual registration year.

(c) Except as provided in subsection (f), no reduction in the applicable annual excise tax will be allowed to an Indiana resident applicant upon registration of a recreational vehicle that was owned by the applicant on or before the registrant's annual





1 registration period. A recreational vehicle owned by an Indiana  
 2 resident applicant that was located in and registered for use in  
 3 another state during the same calendar year is entitled to the same  
 4 reduction when registered in Indiana.

5 (d) The owner of a recreational vehicle who sells the  
 6 recreational vehicle in a year in which the owner has paid the tax  
 7 imposed by this chapter shall receive a credit equal to the  
 8 remainder of:

- 9 (1) the tax paid for the recreational vehicle; reduced by
- 10 (2) ten percent (10%) for each full or partial calendar month
- 11 that has elapsed in the registrant's annual registration year
- 12 before the date of the sale.

13 The credit shall be applied to the tax due on any other recreational  
 14 vehicle purchased or subsequently registered by the owner in the  
 15 same registrant's annual registration year. If the credit is not fully  
 16 used and the amount of the credit remaining is at least four dollars  
 17 (\$4), the owner is entitled to a refund in the amount of the unused  
 18 credit. The owner must pay a fee of three dollars (\$3) to the bureau  
 19 to cover costs of providing the refund, which may be deducted  
 20 from the refund. The bureau shall issue the refund. The bureau  
 21 shall transfer three dollars (\$3) of the fee to the bureau of motor  
 22 vehicles commission to cover the commission's costs in processing  
 23 the refund. To claim the credit and refund provided by this  
 24 subsection, the owner of the recreational vehicle must present to  
 25 the bureau proof of sale of the recreational vehicle.

26 (e) Subject to the requirements of subsection (g), the owner of  
 27 a recreational vehicle that is destroyed in a year in which the  
 28 owner has paid the tax imposed by this chapter and the  
 29 recreational vehicle is not replaced by a replacement vehicle for  
 30 which a credit is issued under this section shall receive a refund in  
 31 an amount equal to ten percent (10%) of the tax paid for each full  
 32 calendar month remaining in the registrant's annual registration  
 33 year after the date of destruction, but only upon presentation or  
 34 return to the bureau of the following:

- 35 (1) A request for refund on a form furnished by the bureau.
- 36 (2) A statement of proof of destruction on an affidavit
- 37 furnished by the bureau.
- 38 (3) The license plate from the recreational vehicle.
- 39 (4) The registration from the recreational vehicle.

40 However, the refund may not exceed ninety percent (90%) of the  
 41 tax paid on the destroyed recreational vehicle. The amount shall be  
 42 refunded by a warrant issued by the auditor of the county that



received the excise tax revenue and shall be paid out of the special account created for settlement of the excise tax collections under section 12 of this chapter. For purposes of this subsection, a recreational vehicle is considered destroyed if the cost of repair of damages suffered by the recreational vehicle exceeds the recreational vehicle's fair market value.

(f) If the name of the owner of a recreational vehicle is legally changed and the change has caused a change in the owner's annual registration date, the excise tax liability of the owner shall be adjusted as follows:

(1) If the name change requires the owner to register sooner than the owner would have been required to register if there had been no name change, the owner shall, at the time the name change is reported, be authorized a refund from the county treasurer in the amount of the product of:

(A) ten percent (10%) of the owner's last preceding annual excise tax liability; and

(B) the number of full calendar months between the owner's new regular annual registration month and the next succeeding regular annual registration month that is based on the owner's former name.

(2) If the name change requires the owner to register later than the owner would have been required to register if there had been no name change, the recreational vehicle is subject to excise tax for the period between the month in which the owner would have been required to register if there had been no name change and the new regular annual registration month in the amount of the product of:

(A) ten percent (10%) of the owner's excise tax liability computed as of the time the owner would have been required to register if there had been no name change; and

(B) the number of full calendar months between the month in which the owner would have been required to register if there had been no name change and the owner's new regular annual registration month.

(g) To claim a credit under subsection (e) for a recreational vehicle that is destroyed, the owner of the recreational vehicle must present to the bureau of motor vehicles a valid registration for the recreational vehicle within ninety (90) days of the date that it was destroyed. The bureau shall then fix the amount of the credit that the owner is entitled to receive.

Sec. 9. (a) The owner of a recreational vehicle registered with



the bureau is entitled to a refund of taxes paid under this chapter if, after the owner's regular registration date:

(1) the owner registers the recreational vehicle for use in another state; and

(2) the owner pays tax for use of the recreational vehicle to another state for the same time period for which the tax was paid under this chapter.

(b) The refund provided under subsection (a) is equal to:

(1) the annual license excise tax paid for use of the recreational vehicle by the owner of the vehicle for the year; minus

(2) ten percent (10%) of the annual license excise tax paid for use of the recreational vehicle for each full or partial calendar month between the date the annual license excise tax was due and the date the owner registered the vehicle for use in another state.

(c) To claim the refund provided by this section, the owner of the recreational vehicle must provide the bureau with:

(1) a request for a refund on a form furnished by the bureau; and

(2) proof that a tax described in subsection (a)(2) was paid.

**Sec. 10. (a)** To claim a credit or a refund, or both, under this chapter, a person must provide a sworn statement to the bureau or to an agent branch of the bureau that the person is entitled to the credit or refund, or both, claimed by the person.

(b) The bureau may inspect records of a person claiming a credit or refund, or both, under this chapter to determine if a credit or refund, or both, was properly allowed against the recreational vehicle excise tax imposed on a recreational vehicle owned by the person.

(c) If the bureau determines that a credit or refund, or both, was improperly allowed for a particular recreational vehicle, the person who claimed the credit or refund, or both, shall pay the bureau an amount equal to the credit or refund, or both, improperly allowed to the person plus a penalty of ten percent (10%) of the credit or refund, or both, improperly allowed. The tax collected under this subsection shall be paid to the county treasurer of the county in which the taxpayer resides. However, a penalty collected under this subsection shall be retained by the bureau.

**Sec. 11. (a)** The bureau shall include on all registration forms suitable spaces for the applicant's Social Security number or federal tax identification number, the amount of the registration



1 fee, the amount of excise tax, the amount of credit, if any, as  
 2 provided in section 6 of this chapter, and the total amount of  
 3 payment due on account of the applicable registration fees and  
 4 excise taxes upon the registration of the recreational vehicle. The  
 5 forms must include spaces for showing the county, city, or town  
 6 and township and address of the place where the owner resides.

7 (b) The bureau shall list on all registration forms for  
 8 recreational vehicles the amount of registration fees and taxes due.  
 9 In addition, the bureau shall prepare by December 1 of each year  
 10 a schedule showing the excise tax payable on each make and model  
 11 of recreational vehicle.

12 Sec. 12. (a) The bureau, in the administration and collection of  
 13 the annual license excise tax imposed by this chapter, may use the  
 14 services and facilities of license branches operated under IC 9-16  
 15 in its administration of the state motor vehicle registration laws.  
 16 The license branches may be used in the manner and to the extent  
 17 the bureau considers necessary and proper to implement and  
 18 effectuate the administration and collection of the excise tax  
 19 imposed by this chapter. However, if the bureau uses the license  
 20 branches in the collection of excise taxes, the following apply:

21 (1) The excise taxes collected by each license branch, less any  
 22 refunds made by the license branch, shall be deposited daily  
 23 by the license branch in a separate account in a depository  
 24 duly designated by the state board of finance. The county  
 25 treasurer of the county for which the collections are due may  
 26 withdraw funds from the account at least two (2) times each  
 27 week. The county treasurer is responsible for the safekeeping  
 28 and investment of money withdrawn by the county treasurer  
 29 under this subdivision. Before the eleventh day of the month  
 30 following the month in which the collections are made, the  
 31 bureau of motor vehicles shall report the excise taxes collected  
 32 and refunds made outside the county to the county treasurer  
 33 of the county to which the collections are due and the refunds  
 34 apply. The bureau shall forward a copy of the excise tax  
 35 report to the county auditor of the county.

36 (2) A license branch shall each week forward a report to the  
 37 county auditor of the county to whom the collections are due,  
 38 showing the excise tax collected on each recreational vehicle,  
 39 each refund on a recreational vehicle, and a copy of each  
 40 registration certificate for all collections and refunds within  
 41 the county.

42 (3) Each license branch shall report to the bureau all excise



1 taxes collected and refunds made under this chapter in the  
 2 same manner and at the same time as registration fees are  
 3 reported.

4 (4) Premiums for insurance to protect the funds collected by  
 5 license branches against theft shall be paid by the bureau,  
 6 except that the bureau may issue blanket coverage for all  
 7 branches at its discretion. At the discretion of the bureau, the  
 8 bureau may:

9 (A) self-insure to cover the activities of the license  
 10 branches; or

11 (B) rather than purchase a bond or crime insurance policy  
 12 for each branch, purchase a single blanket bond or crime  
 13 insurance policy endorsed to include faithful performance  
 14 to cover all branches.

15 (5) If the services of a license branch are used by the bureau  
 16 in the collection of the excise tax imposed by this chapter, the  
 17 license branch shall collect the service charge prescribed  
 18 under IC 9-29 for each vehicle registered upon which an  
 19 excise tax is collected by that branch.

20 (6) If the excise tax imposed by this chapter is collected by the  
 21 department of state revenue, the money collected shall be  
 22 deposited in the state general fund to the credit of the  
 23 appropriate county and reported to the bureau of motor  
 24 vehicles on the first working day following the week of  
 25 collection. Except as provided in subdivision (7), money  
 26 collected by the department that represents interest or a  
 27 penalty shall be retained by the department and used to pay  
 28 its costs of enforcing this chapter.

29 (7) This subdivision applies only to interest or a penalty  
 30 collected by the department of state revenue from a person  
 31 who:

32 (A) fails to properly register a recreational vehicle as  
 33 required by IC 9-18 and pay the tax due under this  
 34 chapter; and

35 (B) during any time after the date by which the  
 36 recreational vehicle was required to be registered under  
 37 IC 9-18 displays on the vehicle a license plate issued by  
 38 another state.

39 The total amount collected by the department that represents  
 40 interest or a penalty, minus a reasonable amount determined  
 41 by the department to represent its administrative expenses,  
 42 shall be deposited in the state general fund for the credit of

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the county in which the person resides. The amount shall be reported to the bureau of motor vehicles on the first working day following the week of collection.

The bureau may contract with a bank card or credit card vendor for acceptance of bank or credit cards. However, if there is a vendor transaction charge or discount fee, whether billed to the bureau or charged directly to the bureau's account, the bureau shall collect from the person using the card an official fee that may not exceed the highest transaction charge or discount fee charged to the bureau by bank or credit card vendors during the most recent collection period. The fee may be collected regardless of retail merchant agreements between the bank and credit card vendors that may prohibit such a fee. The fee is a permitted additional charge under IC 24-4.5-3-202.

(b) On or before April 1 of each year, the bureau shall provide to the auditor of state the amount of recreational vehicle excise taxes collected for each county for the preceding year.

(c) On or before May 10 and November 10 of each year, the auditor of state shall distribute to each county one-half (1/2) of:

(1) the amount of delinquent taxes; and

(2) any penalty or interest described in subsection (a)(7); that have been credited to the county under subsection (a). There is appropriated from the state general fund the amount necessary to make the distributions required by this subsection. The county auditor shall apportion and distribute the delinquent tax distributions to the taxing units in the county at the same time and in the same manner as excise taxes are apportioned and distributed under section 13 of this chapter.

(d) The commissioner of insurance shall prescribe the form of the bonds or crime insurance policies required by this section.

Sec. 13. (a) The bureau shall establish procedures necessary for the collection and proper accounting of the tax imposed by this chapter. The necessary forms and records shall be subject to approval by the state board of accounts.

(b) The county treasurer upon receiving the excise tax collections shall place the collections into a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year, with the right and duty of the treasurer and auditor to make advances before the time of final settlement of property taxes in the same manner as provided in IC 5-13-6-3.

(c) The county auditor shall determine the total amount of



1 excise taxes collected for each taxing unit in the county, and the  
 2 amount collected shall be apportioned and distributed among the  
 3 respective funds of each taxing unit in the same manner and at the  
 4 same time as property taxes are apportioned and distributed.

5 (d) The determination under subsection (c) shall be made from  
 6 copies of vehicle registration forms furnished by the bureau of  
 7 motor vehicles. Before the determination, the county assessor shall,  
 8 from copies of registration forms, verify information pertaining to  
 9 legal residence of persons owning taxable vehicles from the  
 10 assessor's records, to the extent the verification can be made. The  
 11 county assessor shall further identify and verify from the assessor's  
 12 records the taxing units within which the persons reside.

13 (e) Verifications shall be completed not later than thirty (30)  
 14 days after receipt of vehicle registration forms by the county  
 15 assessor, and the assessor shall certify the information to the  
 16 county auditor for the county auditor's use when it is checked and  
 17 completed.

18 Sec. 14. The county auditor shall, from the copies of the  
 19 registration forms furnished by the bureau, verify and determine  
 20 the total amount of excise taxes collected for each taxing unit in the  
 21 county. The bureau shall verify the collections reported by the  
 22 branches and provide the county auditor adequate and accurate  
 23 audit information, registration form information, records, and  
 24 materials to support the proper assessment, collection, and refund  
 25 of excise taxes.

26 Sec. 15. The county auditor shall, not later than August 1 of a  
 27 year, furnish to the proper officer of each municipal corporation  
 28 an estimate of the money to be distributed to the taxing units under  
 29 this chapter during the next calendar year. The budget of each  
 30 municipal corporation must show the estimated amounts to be  
 31 received for each fund for which a property tax is proposed to be  
 32 levied. The term "municipal corporation" means any county, city,  
 33 town, township, school corporation, public library, or other taxing  
 34 district.

35 Sec. 16. An owner of a recreational vehicle who knowingly  
 36 registers the recreational vehicle without paying the excise tax  
 37 required by this chapter commits a Class B misdemeanor. An  
 38 employee of the bureau or a branch manager or employee of a  
 39 license branch office who recklessly issues a registration on any  
 40 recreational vehicle without collecting the excise tax required to be  
 41 collected with the registration commits a Class B misdemeanor.

42 Sec. 17. The registration of a recreational vehicle registered



without payment of the excise tax imposed by this chapter is void, and the bureau shall take possession of the registration certificate, license plate, and other evidence of registration until the owner pays the delinquent excise taxes and an additional fee of ten dollars (\$10) to compensate the bureau for performing the additional duties.

Sec. 18. In the administration and collection of the annual license excise taxes imposed by this chapter, the bureau may contract with a collection agency to collect and receive property taxes on behalf of the county treasurer and receive and collect on behalf of the bureau the annual license excise taxes imposed by this chapter and the registration fees and charges as the bureau may direct. A collection agency shall comply with the requirements concerning the collection of property taxes on behalf of county treasurers and other requirements, including the posting of a bond, as may be established by the bureau.

Sec. 19. (a) The excise tax imposed by this chapter is equal to the following average property tax rate:

(1) Nine dollars (\$9) on each one hundred dollars (\$100) taxable value for property taxes first due and payable before January 1, 2002.

(2) Three dollars (\$3) on each one hundred dollars (\$100) taxable value for property taxes first due and payable after December 31, 2001.

(b) For the purpose of limitations on indebtedness of political or municipal corporations imposed by Article 13, Section 1 of the Constitution of the State of Indiana, recreational vehicles subject to the excise tax under this chapter are considered to be taxable property within each political or municipal corporation where the owner resides.

(c) The assessed valuation of recreational vehicles subject to the excise tax under this chapter shall be determined by multiplying the amount of the tax by one hundred (100) and dividing the result by the following:

(1) Nine dollars (\$9) for property taxes first due and payable before January 1, 2002.

(2) Three dollars (\$3) for property taxes first due and payable after December 31, 2001.

Sec. 20. In the administration and collection of the annual license excise tax as imposed by this chapter, the bureau may coordinate and consolidate the collection of the taxes from each taxpayer as imposed on all recreational vehicles owned by a





1 taxpayer following procedures the bureau considers reasonable  
 2 and feasible, including the revocation of all registrations of  
 3 recreational vehicles by an owner if the owner willfully fails and  
 4 refuses to pay the excise tax imposed by this chapter. Upon a  
 5 revocation of registration the bureau shall notify the department  
 6 of state revenue of the name and address of the taxpayer.

7 **Sec. 21.** There is appropriated to the bureau a sum sufficient to  
 8 defray the expenses incurred by the bureau in the administration  
 9 of the excise tax provisions of this chapter from the state general  
 10 fund. Only those expenses that would not be incurred in the  
 11 administration of the state motor vehicle registration laws shall be  
 12 paid out of the state general fund. The state budget agency shall  
 13 approve all funds paid from the state general fund as required in  
 14 this section.

15 **SECTION 2.** [EFFECTIVE JANUARY 1, 2000] (a) **IC 6-6-5.1**, as  
 16 added by this act, applies to recreational vehicles registered after  
 17 December 31, 1999.

18 (b) A recreational vehicle, except for a recreational vehicle held  
 19 in the inventory of vehicles held for sale by a manufacturer,  
 20 distributor, or dealer in the course of business, may not be assessed  
 21 as personal property for the purpose of the assessment and levy of  
 22 personal property taxes after December 31, 1999.

23 (c) A taxpayer is entitled to a credit against the current property  
 24 taxes imposed on a recreational vehicle owned or possessed by the  
 25 taxpayer that the taxpayer is required to pay on or before May 10,  
 26 2000, and November 10, 2000. The amount of credit equals the  
 27 total amount of current property taxes on the same recreational  
 28 vehicles that the taxpayer is required to pay on each installment  
 29 due under IC 6-1.1-22-9 during calendar year 2000 to a taxing unit  
 30 or units that have imposed the property taxes for collection in  
 31 calendar year 2000 based on a March 1, 1999, assessment.

32 (d) This SECTION expires January 1, 2002.

33 **SECTION 3.** [EFFECTIVE JANUARY 1, 2000] (a) The bureau of  
 34 motor vehicles shall certify to the state board of tax commissioners  
 35 the amount of recreational vehicle excise tax distributed to each  
 36 county auditor in calendar year 2000 that is attributable to the tax  
 37 imposed on recreational vehicles under IC 6-6-5.1, as added by this  
 38 act.

39 (b) Each county auditor shall certify to the state board of tax  
 40 commissioners the amount of recreational vehicle excise tax  
 41 distributed to each taxing unit in the county in calendar year 2000  
 42 that is attributable to the tax imposed on recreational vehicles



1 under IC 6-6-5.1, as added by this act.

2 (c) This SECTION expires January 1, 2002.

3 SECTION 4. [EFFECTIVE JANUARY 1, 2000] (a) For taxes due  
4 and payable in calendar year 2001, the state board of tax  
5 commissioners shall reduce the maximum ad valorem property tax  
6 levy for each taxing unit for the removal of assessed value under  
7 IC 6-6-5.1, as added by this act, by the amount of recreational  
8 vehicle excise tax distributed to the unit under IC 6-6-5-9.

9 (b) This SECTION expires January 1, 2002.

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